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PUBLISHED BY AUTHORITY

सं. 266]

मई दिल्ली, भगलबाह, मई 9, 1995/वैशाख 19, 1917

No. 266]

NEW DELHI, TUESDAY, MAY 9, 1995/VAISAKHA 19, 1917

दिल्ली मंत्रालय
(राजस्व विभाग)
(केन्द्रीय प्रत्यक्ष कर बोर्ड)
अधिसूचना
मई दिल्ली, 9 मई, 1995
आयकर

कर.नं. 429 (अ):—केन्द्रीय प्रत्यक्ष कर बोर्ड, आयकर अधिनियम, 1961 (1961 का 43) की धारा 295 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयकर नियम, 1962 का प्रीर संशोधन करने के लिए निम्नलिखित नियम वज्राता है, अर्थात्:—

६. (१) इन नियमों का संक्षिप्त नाम आयकर (तृतीय संशोधन) नियम, 1995 है।

(२) ये राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

२. आयकर नियम, 1962 के नियम 115 के उपनियम (1) में स्पष्टीकरण के खंड (2) के उपखंड (च) के पांचात् परन्तुक में “वह तारीख होगी जिस तारीख को इस प्रकार से कर की कटौती की गयी है।” शब्दों के स्थान पर निम्नलिखित शब्द और अंक रखे जाएंगे, अर्थात्:—

“वह तारीख होगी जिसको अध्याय 17वाँ के उपबंधों के अधीन कर की कटौती की जानी अपेक्षित थी।”

[फा.सं. 149/215/93: टी.पी.एल./अधिसूचना संख्या 9766]

अनिष्ट बुमार, अवर सचिव, टी.पी.एल. 3)

टिप्पण:—मूल नियम, अधिसूचना सं. का.आ.सं. 959 तारीख 26/3/1962 के अधीन प्रकाशित किए गए थे और बाद में उनमें निम्नलिखित द्वारा संशोधन किए:—

का.आ.सं. 2029 तारीख, 30/6/1962, 2565
तारीख 9/8/1962, 3588 तारीख 30/8/1963, 511
तारीख 4/2/1964, 2567 तारीख 27/7/1964, 3560

तारीख 13/10/1964, 169; तारीख 4/1/1965 591, तारीख 15/2/1965, 860, तारीख 2/3/1965, 1086, तारीख 30/3/1965, 1886, तारीख 10/6/1965, 2135, तारीख 12/7/1965, 2704, तारीख 27/8/1965, 189, तारीख 13/1/1966, 2451, तारीख 10/8/1966, 589, तारीख 3/2/1967, 846, तारीख 10/3/1967, 1949 तारीख 28/5/1967, 2460 तारीख 22/7/1967, 3218 तारीख 6/9/1967, 4388 तारीख 21/12/1967, 813 तारीख 29/2/1968, 1112 तारीख 18/3/1968, 1856 तारीख 22/5/1968, 2751 तारीख 2/8/1968, 2883 तारीख 24/8/1968, 3494 तारीख 25/2/1968 824 तारीख 14/2/1969, 625 तारीख 14/2/1969, 2000 तारीख 23/5/1969, 2001 तारीख 24/5/1969, 4427 तारीख 29/10/1969, 5056 तारीख 29/12/1969, 152 तारीख 9/1/1970, 119 तारीख 23/2/1970, 3398 तारीख 14/10/1970, 3769 तारीख 18/11/1970, 4401 तारीख 16/12/1970, 1917 तारीख 20/2/1971, 1957, तारीख 11/5/1971, 2168 तारीख 28/5/1971, 2272 तारीख 31/5/1971, 5595 तारीख 30/12/1971, 157 तारीख (अ) तारीख 6/3/1972, 438(अ) तारीख 21/6/1972, 573(अ) तारीख 1/9/1972, 708(अ) तारीख 15/11/1972, 159(अ) तारीख 20/3/1973, 160(अ) तारीख 20/3/1973, 368(अ) तारीख 2/7/1973, 128(अ) तारीख 28/2/1974, 291(अ) तारीख 14/5/1974, 567(अ) तारीख 21/9/1974, 615(अ) तारीख 27/10/1974, 627(अ) तारीख 2/11/1974, 725(अ) तारीख 19/12/1974, 25(अ) तारीख 10/1/1975, 295(अ) तारीख 1/75/1975 534(अ) तारीख, 24/9/1975, 543(अ) तारीख 25/9/1975 710(अ) तारीख 18/12/1975, 134(अ) तारीख 23/2/1976, 197(अ) तारीख 15/3/1976, 266(अ) तारीख 31/3/1976, 275(अ) तारीख 1/4/1976, 420(अ) तारीख 19/6/1976, 615(अ) तारीख 16/8/1976, 842(अ) तारीख 30/12/1976, 18(अ) तारीख 12/1/1977, 23(अ) तारीख 12/1/1977, 210(अ) तारीख 5/3/1977, 640(अ) तारीख 27/8/1977, 665(अ) तारीख 9/9/1977, 677(अ) तारीख 22/9/1977, 720(अ) तारीख 14/10/1977, 730(अ) तारीख 18/10/1977, 827(अ) तारीख 6/12/1977, 24(अ) तारीख 10/1/1978, 178(अ) तारीख 17/3/1978, 232(अ) तारीख 31/3/1978, 352(अ) तारीख 31/3/1978, 352(अ) तारीख 24/5/1978, 355(अ) तारीख 25/5/1978, 382(अ) तारीख 29/5/1978 433(अ) तारीख 7/7/1978, 464(अ) तारीख 24/7/1978, 720(अ) तारीख 23/12/1978, 38(अ) तारीख 10/1/1979, 146(अ) तारीख 10/3/1979, 324 (अ) तारीख 30/5/1979 416 (अ) तारीख 21/7/1979, 607(अ) तारीख 29/10/1979, 608(अ) तारीख 29/10/1979, 609(अ) तारीख

29/10/1979, 621(अ) तारीख 6/11/1979, 40(अ) तारीख 19/1/1980, 351(अ) तारीख 26/5/1980, 396(अ) तारीख 12/6/1980, 434(अ) तारीख 18/8/1980, 362(अ) तारीख 24/7/1980 695(अ) तारीख 29/8/1980, 832(अ) तारीख 1/10/1980, 864(अ) तारीख 17/11/1980, 831(अ) तारीख 1/12/1980, 46(अ) तारीख 22/1/1981, 47(अ) तारीख 22/1/1981 118(अ) तारीख 20/2/1981, 139(अ) तारीख 29/2/1981, 396(अ) तारीख 30/5/1981, 452(अ) तारीख 19/6/81, 558(अ) तारीख 14/7/1981, 618(अ) तारीख 1/2/1981, 824(अ) तारीख 21/11/1981, 104(अ) तारीख 27/2/1982, 268(अ) तारीख 12/4/1982, 365(अ) तारीख 27/5/1982, 372(अ) तारीख 29/5/82, 433(अ) तारीख 21/6/1982, 448(अ) तारीख 2/6/1982, 472(अ) तारीख 2/7/1982, 546(अ) तारीख 31/7/1982, 128(अ) तारीख 21/2/1983 131(अ) तारीख तारीख 23/2/1983, 140(अ) तारीख 26/2/1983, 151(अ) तारीख 18/2/1983, 152(अ) तारीख 20/2/1983 274(अ) तारीख 31/3/1983, 388(अ) तारीख 2/6/1983, 600(अ) तारीख 19/8/1983, 789(अ) तारीख 1/11/1983, 820(अ) तारीख 18/11/1983, 34(अ) तारीख 21/1/1984, 527(अ) तारीख 24/7/1984, 757(अ) तारीख 1/10/1984, 824(अ) तारीख 7/11/1984, 832(अ) तारीख 21/12/1984, 55(अ) तारीख 31/1/1985, 91(अ) तारीख 4/2/1985, 205(अ) तारीख 19/3/1985, 529(अ) तारीख 17/7/1985, 568(अ) तारीख 31/7/1985, 602(अ) तारीख 12/8/1985, 901(अ) तारीख 18/12/1985, 937(अ) तारीख 31/12/1985, 1(अ) तारीख 3/1/1986, 147(अ) तारीख 31/3/1986, 412(अ) तारीख 9/7/1986, 413(अ) तारीख 9/7/1986, 654(अ) तारीख 4/9/1986 655(अ) तारीख 4/9/1986 659(अ) तारीख 5/9/1986, 702(अ) तारीख 1/10/1986, 895(अ) तारीख 9/12/1986, 912(अ) तारीख 12/12/1986, 4(अ) तारीख 2/1/1987, 166(अ) तारीख 9/3/1987, 276(अ) तारीख 1/4/1987, 684(अ) तारीख 8/7/1987, 769(अ) तारीख 12/8/1987, 701(अ) तारीख 17/8/1987, 894(अ) तारीख 8/10/1987, 963(अ) तारीख 29/10/1987, 1136(अ) तारीख 30/12/1987, 125(अ) तारीख 21/1/1988, 534(अ) तारीख 31/5/1988, 557(अ) तारीख 7/6/1988, 558(अ) तारीख 9/6/1988, 585(अ) तारीख 14/6/1988, 690(अ) तारीख 19/7/1988, 762(अ) तारीख 17/8/1988, 919(अ) तारीख 5/10/1988, 736(अ) तारीख 10/10/1988, 936(अ) तारीख 10/10/1988, 1108(अ) तारीख 28/11/1988, 239(अ) तारीख 23/3/1989, 269(अ) तारीख 20/4/1989, 315(अ) तारीख 1/5/1989, 355(अ)

तारीख 12/5/1989, 361(अ) तारीख 18/5/1989,
 362(अ) तारीख 18/5/1989, 533(अ) तारीख
 7/7/1989, 669(अ) तारीख 23/7/1989, 675(अ)
 तारीख 28/8/1989, 719(अ) तारीख 13/9/1989,
 970(अ) तारीख 30/11/1989, 37(अ) तारीख
 11/1/1990, 164(अ) तारीख 21/2/1990, 203(अ)
 तारीख 8/3/1990, 226(अ) तारीख 15/3/1990,
 जी.एस.आर 141(अ) तारीख 16/3/1990, 269(अ)
 तारीख 29/3/1990, 319(अ) तारीख 11/4/1990,
 325(अ) तारीख 12/4/1990, 354(अ) तारीख
 26/4/1990, 466(अ) तारीख 8/8/1990, 648(अ)
 तारीख 23/8/1990, 878(अ) तारीख 20/11/1990,
 879(अ) तारीख 21/11/1990, 959(अ) तारीख
 28/12/1990, 9(अ) तारीख 7/1/1991, 16(अ)
 तारीख 11/1/1991, 58(अ) तारीख 31/1/1991,
 90(अ) तारीख 3/2/1991, 127(अ) तारीख 25/2/91,
 148(अ) तारीख 28/2/1991, 220(अ) तारीख
 26/3/1991, 238(अ) तारीख 2/4/1991, 256(अ)
 तारीख 12/4/1991, 340(अ) तारीख 16/5/1991,
 467(अ) तारीख 24/7/1991, 652(अ) तारीख
 27/7/1991, 782(अ) तारीख 13/5/1991, 4(अ)
 तारीख 2/1/1992, 35(अ) तारीख 14/1/1992, 80(अ)
 तारीख 27/1/1992, 136(अ) तारीख 13/2/1992,
 जी.एस.आर. 374(अ) तारीख 27/3/1992,
 254(अ) तारीख 1/4/1992, 302(अ) तारीख
 28/4/1992, 357(अ) तारीख 25/5/1992, 385(अ)
 तारीख 29/5/1992, 389(अ) तारीख 29/5/1992,
 492(अ) तारीख 2/7/1992, 529(अ) तारीख
 7/7/1992, 625(अ) तारीख 18/8/1992, 597(अ)
 तारीख 21/9/1992, 729(अ) तारीख 30/9/1992,
 758(अ) तारीख 7/10/1992, 922(अ) तारीख
 22/12/1992, 27(अ) तारीख 5/1/93, 124(अ)
 तारीख 24/2/1993, 126(अ) तारीख 26/2/1993,
 149(अ) तारीख 5/3/1993, 180(अ) तारीख
 16/3/1993, 221(अ) तारीख 31/3/1993, 240(अ)
 तारीख 16/4/1993, 307(अ) तारीख 10/5/1993,
 330(अ) तारीख 25/5/1993, 370(अ) तारीख
 16/6/1993, 450(अ) तारीख 21/6/1993, 608(अ)
 तारीख 13/8/1993, 661(अ) तारीख 3/7/1993,
 666(अ) तारीख 6/7/1993, 684(अ) तारीख 15/9/93,
 693(अ) तारीख 15/9/1993, 693(अ) तारीख 16/9/93,
 721(अ) तारीख 27/9/93, 736(अ) तारीख 30/9/93,
 832(अ) तारीख 2/11/1993, 863(अ) तारीख
 12/11/93, 1083(अ) तारीख 22/12/1993, 279(अ)
 तारीख 31/3/1994, 370(अ) तारीख 12/5/1994,
 389(अ) तारीख 12/5/1994, 418(अ) तारीख
 30/6/1994, 419(अ) तारीख 31/5/1994, 434(अ)
 तारीख 7/6/1994, 490(अ) तारीख 30/6/1994,
 589(अ) तारीख 12/8/1994, 626(अ) तारीख 30/8/94,

786(अ) तारीख 1/11/1994, 837(अ) तारीख
 23/11/1994, 856(अ) तारीख 29/11/1994, 928(अ)
 तारीख 23/12/1994, 17(अ) तारीख 5/1/1995 और
 70(अ) तारीख 31/1/1995 और 108(अ) तारीख
 17/2/95.

MINISTRY OF FINANCE

(Department of Revenue)

(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 9th May, 1995

INCOME-TAX

S.O. 429(E).—In exercise of the powers conferred by Section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :—

1. (1) These rules may be called the Income-tax (Third Amendment) Rules, 1995.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 115 of the Income-tax Rules, 1962, in sub-rule (1), in the Explanation, in clause (2), in the proviso after sub-clause (f), for the words "the date on which the tax has been so deducted", the following words and figures shall be substituted, namely :—

"the date on which the tax was required to be deducted under the provisions of the Chapter XVII B".

[F. No 149/215/93-TPL/N0. 9766]
 ANIRUDDHA KUMAR, Under Secy. (TPL.III)

NOTE : Principal rules were published under Notification No. S.O.969 dated 26-3-1962, and subsequently amended by S.O. No. 2029 dated 30-6-1962, 2565 dated 9-8-1962, 2508 dated 30-8-1963, 511 dated 4-2-1964, 2567 dated 27-7-1964, 3660 dated 13-10-1964, 169 dated 4-1-1965, 591 dated 15-2-1965, 860 dated 8-3-1965, 1086 dated 30-3-1965, 1986 dated 10-6-1965, 2153 dated 2-7-1965, 2704 dated 27-8-1965, 189 dated 13-1-1966, 2451 dated 10-8-1966, 598 dated 13-2-1967, 846 dated 10-3-1967, 1949 dated 28-5-1967, 2460 dated 22-7-1967, 3218 dated 5-9-1967, 4588 dated 21-12-1967, 813 dated 29-2-1968, 1112 dated 18-3-1968, 1856 dated 22-5-1968, 2751 dated 2-8-1968, 2883 dated 24-8-1968, 3494 dated 25-7-1968, 624 dated 14-2-1969, 625 dated 14-2-1959, 2000 dated 23-5-1969, 2005 dated 24-5-1969, 4427 dated 29-10-1969, 5056 dated 29-12-1969, 152 dated 9-1-1970, 719 dated 23-2-1970, 3398 dated 14-10-1970, 3769 dated 18-11-1970, 4001 dated 16-12-1970, 1917 dated 20-2-1971, 1997 dated 11-5-1971, 2168 dated 28-5-1971, 2272 dated 31-5-1971, 5595

dated 30-12-1971, 175(E) dated 6-3-1972, 436(E) dated 21-6-1972, 573(E) dated 1-9-1972, 708(E) dated 15-4-1972, 159(E) dated 20-3-1973, 160(E) dated 20-3-1973, 369(E) dated 2-7-1973, 128(E) dated 28-2-1974, 291(E) dated 14-5-1974, 567(E) dated 21-9-1974, 615(E) dated 17-10-1974, 627(E) dated 8-11-1974, 725(E) dated 19-12-1974, 25(E) dated 10-1-1975, 295(E) dated 1-7-1975, 534(E) dated 24-9-1975, 543(E) dated 26-9-1975, 710(E) dated 18-12-1975, 134(E) dated 23-2-1976, 197(E) dated 15-3-1976, 266(E) dated 21-3-1976, 275(E) dated 1-4-1976, 420(E) dated 19-6-1976, 615(E) dated 16-6-1976, 862(E) dated 30-12-1976, 18(E) dated 12-1-1977, 23(E) dated 18-1-1977, 210(E) dated 5-3-1977, 640(E) dated 27-8-1977, 665(E) dated 9-9-1977, 667(E) dated 22-9-1977, 720(E) dated 14-10-1977, 730(E) dated 18-10-1977, 827(E) dated 8-12-1977, 24(E) dated 18-1-1978, 178(E) dated 17-3-1978, 222(E) dated 31-3-1978, 351(E) dated 24-5-1978, 355(E) dated 25-5-1978, 362(E) dated 29-5-1978, 433(E) dated 7-7-1978, 3464(E) dated 24-7-1978, 725(E) dated 23-12-1978, 58(E) dated 30-1-1979, 146(E) dated 20-3-1979, 324(E) dated 30-5-1979, 416(E) dated 21-7-1979, 607(E) dated 29-10-1979, 608(E) dated 29-10-1979, 609(E) dated 29-10-1979, 641(E) dated 6-11-1979, 40(E) dated 19-1-1980, 351(E) dated 26-5-1980, 396(E) dated 12-6-1980, 434(E) dated 18-6-1980, 562(E) dated 24-7-1980, 695(E) dated 29-8-1980, 832(E) dated 1-10-1980, 864(E) dated 17-11-1980, 931(E) dated 1-12-1980, 46(E) dated 22-1-1981, 47(E) dated 22-1-1981, 118(E) dated 20-2-1981, 139(E) dated 28-2-1981, 396(E) dated 20-5-1981, 452(E) dated 19-6-1981, 558(E) dated 14-7-1981, 618(E) dated 1-8-1981, 824(E) dated 21-11-1981, 104(E) dated 27-2-1982, 268(E) dated 12-4-1982, 365(E) dated 27-5-1982, 372(E) dated 29-5-1982, 433(E) dated 21-6-1982, 448(E) dated 26-6-1982, 472(E) dated 2-7-1982, 546(E) dated 31-7-1982, 128(E) dated 21-2-1983, 131(E) dated 23-2-1983, 146(E) dated 26-2-1983, 151(E) dated 18-2-1983, 152(E) dated 28-2-1983, 274(E) dated 31-3-1983, 388(E) dated 2-6-1983, 600(E) dated 19-8-1983, 789(E) dated 1-11-1983, 825(E) dated 18-11-1983, 34(E) dated 21-1-1984, 527(E) dated 24-7-1984, 757(E) dated 1-10-1984, 824(E) dated 7-11-1984, 952(E) dated 21-12-1984, 65(E) dated 31-1-1985, 91(E) dated 4-2-1985, 205(E) dated 19-3-1985, 529(E) dated 17-7-1985, 568(E) dated 31-7-1985, 602(E) dated 12-8-1985, 901(E) dated 18-12-1985, 937(E) dated 31-12-1985, 1(E) dated 3-1-1986, 147(E) dated 31-3-1986, 148(E) dated 31-3-1986, 412(E) dated 9-7-1986, 413(E) dated 9-7-1986, 654(E) dated 4-9-1986, 655(E) dated 4-9-1986, 659(E) dated 5-9-1986, 702(E) dated 1-10-1986, 846(E) dated 19-11-1986, 847(E) dated 19-11-1986, 896(E) dated 3-12-1986, 912(E) dated 12-12-1986, 4(E) dated 2-1-1987, 166(E) dated 9-3-1987, 276(E) dated 1-4-1987, 684(E) dated 8-7-1987,

769(E) dated 12-8-1987, 781(E) dated 17-8-1987, 894(E) dated 8-10-1987, 963(E) dated 29-10-1987, 1136(E) dated 30-12-1987, 125(E) dated 21-1-1988, 534(E) dated 31-5-1988, 557(E) dated 9-6-1988, 558(E) dated 9-6-1988, 585(E) dated 14-6-1988, 690(E) dated 12-7-1988, 762(E) dated 17-8-1988, 919(E) dated 5-10-1988, 936(E) dated 16-10-1988, 937(E) dated 10-10-1988, 1108(E) dated 28-11-1988, 239(E) dated 29-3-1989, 289(E) dated 20-4-1989, 315(E) dated 1-5-1989, 355(E) dated 12-5-1989, 361(E) dated 18-5-1989, 362(E) dated 18-5-1989, 533(E) dated 7-7-1989, 669(E) dated 23-8-1989, 675(E) dated 28-8-1989, 719(E) dated 16-9-1989, 795(E) dated 30-11-1989, 37(E) dated 11-1-1990, 121(E) dated 6-2-1990, 149(E) dated 19-2-1990, 164(E) dated 21-2-1990, 203(E) dated 8-3-1990, 226(E) dated 15-3-1990, GSR 141(E) dated 16-3-1990, 269(E) dated 29-3-1990, 319(E) dated 11-4-1990, 325(E) dated 12-4-1990, 354(E) dated 26-4-1990, 466(E) dated 8-6-1990, 648(E) dated 23-3-1990, 878(E) dated 20-11-1990, 879(E) dated 21-11-1990, 959(E) dated 26-12-1990, 9(E) dated 7-1-1991, 16(E) dated 11-1-1991, (E)58 dated 31-1-1991, 90(E) dated 13-2-1991, 127(E) dated 25-2-1991, 148(E) dated 28-2-1991, 220(E) dated 26-3-1991, 236(E) dated 2-4-1991, 258(E) dated 12-4-1991, 340(E) dated 16-5-1991, 467(E) dated 24-7-1991, 652(E) dated 27-9-1991, 782(E) dated 15-11-1991, 4(E) dated 2-1-1992, 33(E) dated 14-1-1992, 80(E) dated 27-1-92, 135(E) dated 13-2-1992, 194(E) dated 9-3-1992, 338(E) dated 23-3-1992, 371(E) dated 27-3-1992, 254(E) dated 1-4-1992, 302(E) dated 28-4-1992, 357(E) dated 25-5-1992, 385(E) dated 29-5-1992, 386(E) dated 29-5-1992, 492(E) dated 2-7-1992, 529(E) dated 17-7-1992, 625(E) dated 18-8-1992, 697(E) dated 21-9-1992, 729(E) dated 30-9-1992, 758(E) dated 7-10-1992, 922(E) dated 23-12-1992, 27(E) dated 5-1-1993, 123(E) dated 24-3-1993, 136(E) dated 26-2-1993, 149(E) dated 5-3-1993, 180(E) dated 16-3-1993, 221(E) dated 31-3-1993, 240(E) dated 16-4-1993, 307(E) dated 10-5-1993, 330(E) dated 25-5-1993, 390(E) dated 16-6-1993, 405(E) dated 21-6-1993, 608(E) dated 13-8-1993, 661(E) dated 3-8-1993, 666(E) dated 6-9-1993, 667(E) dated 6-9-1993, 684(E) dated 15-9-1993, 693(E) dated 16-9-1993, 721(E) dated 27-9-1993, 736(E) dated 30-9-1993, 832(E) dated 2-11-1993, 863(E) dated 12-11-1993, 1003(E) dated 22-12-1993, 279(E) dated 31-3-1994, 370(E) dated 12-5-1994, 369(E) dated 12-5-1994, 416(E) dated 30-5-1994, 419(E) dated 31-5-1994, 434(E) dated 7-6-1994, 490(E) dated 30-6-1994, 589(E) dated 12-8-1994, 626(E) dated 30-8-1994, 786(E) dated 1-11-1994, 837(E) dated 23-11-1994, 856(E) dated 29-11-1994, 728(E) dated 23-12-1994, 17(E) dated 5-1-1995, 70(E) dated 31-1-1995 and 108(E) dated 17-2-1995.